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**BILL REQUEST - CODE REVISER'S OFFICE**

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BILL REQ. #: S-4593.3/02 3rd draft

ATTY/TYPIST: JM:ads

BRIEF DESCRIPTION:

2 **ESHB 2969** - S COMM AMD  
3 By Committee on Transportation

4

5 Strike everything after the enacting clause and insert the  
6 following:

7 **"PART I - ACCOUNTABILITY FOR TRANSPORTATION PROJECTS AND PROGRAMS**

8 NEW SECTION. **Sec. 101.** It is essential that the legislature  
9 improve the accountability and efficiency of the department of  
10 transportation. Taxpayers must know that their tax dollars are being  
11 well spent to deliver critically needed transportation projects. To  
12 accomplish this, a legislative transportation accountability committee  
13 must be established to provide oversight on transportation projects.  
14 The legislative transportation accountability committee will replace  
15 and assume the duties and responsibilities of the legislative  
16 transportation committee and, additionally, report to the public on how  
17 tax dollars are spent on projects funded by new transportation taxes  
18 under this act.

19 NEW SECTION. **Sec. 102.** In addition to the legislative  
20 transportation accountability committee's other responsibilities under  
21 this chapter, the committee has the following responsibilities:

22 (1) Direct the department of transportation to submit a  
23 transportation accountability audit report as required under section  
24 103 of this act;

25 (2) Report annually to the governor and the legislature on the  
26 department's progress on each project as further defined in section 103  
27 of this act;

28 (3) When necessary, make policy recommendations for improving  
29 efficiencies, savings or improvements in the department's project  
30 management, accountability measures, or project delivery mechanisms;  
31 and

32 (4) Recommend any leading edge transportation project delivery  
33 strategies, oversight, accountability, or efficiency measures.

1        NEW SECTION.    **Sec. 103.**    The department of transportation shall  
2 prepare and submit to the transportation commission twice each year a  
3 comprehensive audit report on each transportation project funded by  
4 this act.    The report shall be known as the "transportation  
5 accountability audit."    At a minimum, the report must include the  
6 following elements:

7        (1) Project status and any scope changes;

8        (2) Estimated completion date and cost, noting any changes from  
9 past estimates;

10       (3) Actual project expenditures as compared with projected  
11 expenditures;

12       (4) Any changes in financing for each project;

13       (5) Claim or change orders that result in greater than a five  
14 percent cumulative increase in project cost, or greater than sixty days  
15 of delay;

16       (6) Status of any required permits;

17       (7) Mitigation efforts to relieve both traffic and environmental  
18 impacts;

19       (8) Evaluation of work force effectiveness, including both state  
20 employees and contractors;

21       (9) Outlook for the upcoming year, including projected  
22 accomplishments and challenges;

23       (10) Copies of any accountability reports filed with the federal  
24 highway administration; and

25       (11) Any other useful information the committee or commission  
26 requests.

27       NEW SECTION.    **Sec. 104.**    The transportation commission must review  
28 the proposed transportation accountability audit submitted by the  
29 department.    After reviewing the information contained therein, the  
30 commission may request additional information or data, or ask for  
31 clarifications.    The commission is prohibited from changing any of the  
32 data contained in the audit report.

33       After conducting its review, the commission must forward the  
34 transportation accountability audit to the legislative transportation  
35 accountability committee.

36       NEW SECTION.    **Sec. 105.**    (1) Upon completion of its review under  
37 section 104 of this act, the transportation commission shall forward

1 the transportation accountability audit to the legislative  
2 transportation accountability committee. The legislative  
3 transportation accountability committee will take appropriate action.

4 (a) In determining appropriate action, the committee:

5 (i) Will analyze, investigate, and evaluate the data contained in  
6 the audit report;

7 (ii) May retain planners, consultants, and other technical  
8 personnel to assist in the audit review process; and

9 (iii) May request additional information or data from the  
10 department of transportation.

11 (b) As part of the evaluation process, the committee may make  
12 recommendations to the department and the transportation commission for  
13 efficiencies, savings, or improvements in the department's project  
14 management, accountability measures, or project delivery mechanisms.  
15 The legislative transportation accountability committee chair will work  
16 with the department and the transportation commission on behalf of the  
17 committee to implement changes recommended by the committee.

18 (2) After reviewing the report, the committee must forward the  
19 transportation accountability audit to the office of financial  
20 management, along with any recommendations the committee makes pursuant  
21 to section 102 of this act.

22 (3) The committee must publish and make the transportation  
23 accountability audit report available to the public in both print and  
24 electronic media.

25 (4) In addition to its regular staff, the committee may retain  
26 planners, consultants, and other technical personnel to advise it in  
27 the performance of its duties, assist in the review of the  
28 transportation accountability audit, and to assist in other audits  
29 initiated by the committee.

30 NEW SECTION. **Sec. 106.** Sections 101 through 105 of this act are  
31 each added to chapter 44.40 RCW.

32 **Sec. 107.** RCW 44.40.010 and 1999 sp.s. c 1 s 616 are each amended  
33 to read as follows:

34 The joint fact-finding committee on highways, streets, and bridges  
35 originally created by chapter 111, Laws of 1947, recreated and renamed  
36 the joint committee on highways by chapter 3, Laws of 1963  
37 extraordinary session, recreated and renamed the legislative

1 transportation committee by chapter 87, Laws of 1980, is hereby  
2 recreated and renamed the legislative transportation accountability  
3 committee. The renaming of said committee shall not affect any powers  
4 invested in it or its duties imposed upon it by any other statute. All  
5 appropriations made to the committee under its former name shall  
6 continue to be available to said committee as renamed, the legislative  
7 transportation accountability committee. The committee shall consist  
8 of twelve senators to be appointed by the president of the senate and  
9 twelve members of the house of representatives to be appointed by the  
10 speaker thereof. Not more than six members from each house may be from  
11 the same political party. A list of appointees shall be submitted  
12 before the close of each regular legislative session during an odd-  
13 numbered year or any successive special session convened by the  
14 governor or the legislature prior to the close of such regular session  
15 or successive special session(s) for confirmation of senate members, by  
16 the senate, and house members, by the house. Vacancies occurring shall  
17 be filled by the appointing authority. All vacancies must be filled  
18 from the same political party and from the same house as the member  
19 whose seat was vacated.

20 ~~((On May 27, 1999, the president of the senate shall appoint an~~  
21 ~~additional senate member as provided by the 1999 amendment of this~~  
22 ~~section. With the appointment of the additional member, the terms of~~  
23 ~~officers elected before May 27, 1999, are terminated, and the committee~~  
24 ~~shall hold a new election of officers.))~~

25 The committee shall adopt rules and procedures for its orderly  
26 operation.

27 **Sec. 108.** RCW 44.40.013 and 2001 c 259 s 5 are each amended to  
28 read as follows:

29 The administration of the legislative transportation accountability  
30 committee is subject to RCW 44.04.260.

31 **Sec. 109.** RCW 44.40.015 and 2001 c 259 s 6 are each amended to  
32 read as follows:

33 The members of the legislative transportation accountability  
34 committee shall form an executive committee consisting of two members  
35 from each of the four major political caucuses, which will include the  
36 chair and vice-chair of the legislative transportation accountability  
37 committee. There will be four alternates to the executive committee,

1 one from each of the four major political caucuses. Each alternate may  
2 represent a member from the same political caucus from which they were  
3 chosen when that member is absent, and have voting privileges during  
4 that absence.

5 Subject to RCW 44.04.260, the executive committee is responsible  
6 for performing all general administrative and personnel duties assigned  
7 to it in the rules and procedures adopted by the committee, determining  
8 the number of legislative transportation accountability committee  
9 staff, and other duties delegated to it by the committee. Except when  
10 those responsibilities are assumed by the legislative transportation  
11 accountability committee, and subject to RCW 44.04.260, the executive  
12 committee is responsible for adopting interim work plans and meeting  
13 schedules, approving all contracts signed on behalf of the committee,  
14 and setting policies for legislative transportation accountability  
15 committee staff utilization.

16 **Sec. 110.** RCW 44.40.020 and 1996 c 129 s 9 are each amended to  
17 read as follows:

18 (1) The committee is authorized and directed to continue its  
19 studies and for that purpose shall have the powers set forth in chapter  
20 111, Laws of 1947. The committee is further authorized to make studies  
21 related to bills assigned to the house and senate transportation  
22 committees and such other studies as provided by law. The executive  
23 committee of the committee may assign responsibility for all or part of  
24 the conduct of studies to the house and/or senate transportation  
25 committees.

26 (2) The committee may review and approve franchise agreements  
27 entered into by the department of transportation under RCW  
28 ((43.51.113)) 79A.05.125.

29 **Sec. 111.** RCW 44.40.025 and 1996 c 288 s 49 are each amended to  
30 read as follows:

31 In addition to the powers and duties authorized in RCW 44.40.020,  
32 the committee and the standing committees on transportation of the  
33 house and senate shall, in coordination with the joint legislative  
34 audit and review committee, the legislative evaluation and  
35 accountability program committee, and the ways and means committees of  
36 the senate and house of representatives, ascertain, study, and/or  
37 analyze all available facts and matters relating or pertaining to

1 sources of revenue, appropriations, expenditures, and financial  
2 condition of the motor vehicle fund and accounts thereof, the highway  
3 safety fund, and all other funds or accounts related to transportation  
4 programs of the state.

5 The joint legislative audit and review committee, the legislative  
6 evaluation and accountability program committee, and the ways and means  
7 committees of the senate and house of representatives shall coordinate  
8 their activities with the legislative transportation accountability  
9 committee in carrying out the committees' powers and duties under  
10 chapter 43.88 RCW in matters relating to the transportation programs of  
11 the state.

12 **Sec. 112.** RCW 44.40.030 and 1982 c 227 s 17 are each amended to  
13 read as follows:

14 In addition to the powers and duties heretofore conferred upon it,  
15 the legislative transportation accountability committee may participate  
16 in: (1) The activities of committees of the council of state  
17 governments concerned with transportation activities; (2) activities of  
18 the national committee on uniform traffic laws and ordinances; (3) any  
19 interstate reciprocity or proration meetings designated by the  
20 department of licensing; and (4) such other organizations as it deems  
21 necessary and appropriate.

22 **Sec. 113.** RCW 44.40.040 and 2001 c 259 s 7 are each amended to  
23 read as follows:

24 The members of the legislative transportation accountability  
25 committee and the house and senate transportation committees shall  
26 receive allowances while attending meetings of the committees or  
27 subcommittees and while engaged in other authorized business of the  
28 committees as provided in RCW 44.04.120. Subject to RCW 44.04.260, all  
29 expenses incurred by the committee, and the house and senate  
30 transportation committees, including salaries of employees of the  
31 legislative transportation accountability committee, shall be paid upon  
32 voucher forms as provided by the office of financial management and  
33 signed by the chairman or vice chairman or authorized designee of the  
34 chairman of the committee, and the authority of said chairman or vice  
35 chairman to sign vouchers shall continue until their successors are  
36 selected. Vouchers may be drawn upon funds appropriated for the  
37 expenses of the committee.

1       **Sec. 114.** RCW 44.40.070 and 1998 c 245 s 87 are each amended to  
2 read as follows:

3       Prior to October 1st of each even-numbered year all state agencies  
4 whose major programs consist of transportation activities, including  
5 the department of transportation, the transportation improvement board,  
6 the Washington state patrol, the department of licensing, the traffic  
7 safety commission, the county road administration board, and the board  
8 of pilotage commissioners, shall adopt or revise, after consultation  
9 with the legislative transportation accountability committee, a  
10 comprehensive six-year program and financial plan for all  
11 transportation activities under each agency's jurisdiction.

12       The comprehensive six-year program and financial plan shall state  
13 the general objectives and needs of each agency's major transportation  
14 programs, including workload and performance estimates.

15       **Sec. 115.** RCW 44.40.090 and 2001 c 259 s 8 are each amended to  
16 read as follows:

17       Subject to RCW 44.04.260, powers and duties enumerated by this  
18 chapter shall be delegated to the senate and house transportation  
19 committees during periods when the legislative transportation  
20 accountability committee is not appointed.

21       **Sec. 116.** RCW 44.40.100 and 2001 c 259 s 9 are each amended to  
22 read as follows:

23       Subject to RCW 44.04.260, the legislative transportation  
24 accountability committee and the senate and house transportation  
25 committees may enter into contracts on behalf of the state to carry out  
26 the purposes of this chapter; and it or they may act for the state in  
27 the initiation of or participation in any multigovernmental program  
28 relative to transportation planning or programming; and it or they may  
29 enter into contracts to receive federal or other funds, grants, or  
30 gifts to carry out said purposes and to be used in preference to or in  
31 combination with state funds. When federal or other funds are  
32 received, they shall be deposited with the state treasurer and  
33 thereafter expended only upon approval by the committee or committees.

34       **Sec. 117.** RCW 44.40.140 and 1983 c 212 s 2 are each amended to  
35 read as follows:

1 Prior to the start of each regular legislative session in an odd-  
2 numbered year, the legislative transportation accountability committee  
3 shall review the policy of the state concerning fees imposed on  
4 nonpolluting fuels under RCW 82.38.075, and shall report its findings  
5 and recommendations for change, if any, to the legislature.

6 **Sec. 118.** RCW 44.40.150 and 1998 c 245 s 88 are each amended to  
7 read as follows:

8 (1) The legislative transportation accountability committee shall  
9 undertake a study and develop recommendations for legislative and  
10 executive consideration that will:

11 (a) Increase the efficiency and effectiveness of state  
12 transportation programs and reduce costs;

13 (b) Enhance the accountability and organizational soundness of all  
14 transportation modes;

15 (c) Encourage better communication between local jurisdictions and  
16 the department of transportation in developing engineering plans and  
17 subsequent construction projects;

18 (d) Encourage private sector support and financial participation in  
19 project development and construction of transportation projects;

20 (e) Develop long-range goals that reflect changing technology and  
21 state-of-the-art advancements in transportation;

22 (f) Explore alternatives for the establishment of an integrated and  
23 balanced multimodal statewide transportation system to meet the needs  
24 of the 21st century; and

25 (g) Explore ways to reduce the demand on the transportation system  
26 and more effectively use the existing system.

27 The committee may study other transportation needs and problems and  
28 make further recommendations.

29 (2) The office of financial management and the department of  
30 transportation shall provide staff support as required by the  
31 legislative transportation accountability committee in developing the  
32 recommendations. To the extent permitted by law, all agencies of the  
33 state shall cooperate fully with the legislative transportation  
34 accountability committee in carrying out its duties under this section.

35 (3) The legislative transportation accountability committee may  
36 receive and expend gifts, grants, and endowments from private sector  
37 sources to carry out the purpose of this section.

PART II - LICENSE FEES

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**Sec. 201.** RCW 46.16.0621 and 2000 1st sp.s. c 1 s 1 are each amended to read as follows:

(1) License tab fees shall be thirty dollars per year for motor vehicles, regardless of year, value, make, or model, beginning January 1, 2000.

(2) For the purposes of this section, "license tab fees" are defined as the general fees paid annually for licensing motor vehicles, including cars, sport utility vehicles, and motorcycles(~~(, and motor homes)~~).

NEW SECTION. **Sec. 202.** A new section is added to chapter 46.04 RCW to read as follows:

"Gross weight portion of the current combined licensing fees" means the amounts listed in RCW 46.16.070, Schedule A, less twenty-five dollars and seventy-five cents, and the amounts listed in Schedule B, less twenty-five dollars and seventy-five cents and less an additional ninety dollars if the requested gross weight is over forty thousand pounds.

**Sec. 203.** RCW 46.16.070 and 1994 c 262 s 8 are each amended to read as follows:

(1) In lieu of all other vehicle licensing fees, unless specifically exempt, and in addition to (~~the excise tax prescribed in chapter 82.44 RCW and~~) the mileage fees prescribed for buses and stages in RCW 46.16.125, there shall be paid and collected annually for each truck, motor truck, truck tractor, road tractor, tractor, bus, auto stage, motor home, or for hire vehicle with seating capacity of more than six, based upon the declared combined gross weight or declared gross weight (~~thereof pursuant to the provisions of~~) under chapter 46.44 RCW, the following licensing fees by such gross weight:

DECLARED GROSS WEIGHT	SCHEDULE A	SCHEDULE B
4,000 lbs. ....	\$ 37.00 .....	\$ 37.00
6,000 lbs. ....	\$ 44.00 .....	\$ 44.00
8,000 lbs. ....	\$ 55.00 .....	\$ 55.00
10,000 lbs. ....	\$ 62.00 .....	\$ 62.00
12,000 lbs. ....	\$ 72.00 .....	\$ 72.00
14,000 lbs. ....	\$ 82.00 .....	\$ 82.00
16,000 lbs. ....	\$ 92.00 .....	\$ 92.00

1	18,000 lbs. ....	\$ 137.00 .....	\$ 137.00
2	20,000 lbs. ....	\$ 152.00 .....	\$ 152.00
3	22,000 lbs. ....	\$ 164.00 .....	\$ 164.00
4	24,000 lbs. ....	\$ 177.00 .....	\$ 177.00
5	26,000 lbs. ....	\$ 187.00 .....	\$ 187.00
6	28,000 lbs. ....	\$ 220.00 .....	\$ 220.00
7	30,000 lbs. ....	\$ 253.00 .....	\$ 253.00
8	32,000 lbs. ....	\$ 304.00 .....	\$ 304.00
9	34,000 lbs. ....	\$ 323.00 .....	\$ 323.00
10	36,000 lbs. ....	\$ 350.00 .....	\$ 350.00
11	38,000 lbs. ....	\$ 384.00 .....	\$ 384.00
12	40,000 lbs. ....	\$ 439.00 .....	\$ 439.00
13	42,000 lbs. ....	\$ 456.00 .....	\$ 546.00
14	44,000 lbs. ....	\$ 466.00 .....	\$ 556.00
15	46,000 lbs. ....	\$ 501.00 .....	\$ 591.00
16	48,000 lbs. ....	\$ 522.00 .....	\$ 612.00
17	50,000 lbs. ....	\$ 566.00 .....	\$ 656.00
18	52,000 lbs. ....	\$ 595.00 .....	\$ 685.00
19	54,000 lbs. ....	\$ 642.00 .....	\$ 732.00
20	56,000 lbs. ....	\$ 677.00 .....	\$ 767.00
21	58,000 lbs. ....	\$ 704.00 .....	\$ 794.00
22	60,000 lbs. ....	\$ 750.00 .....	\$ 840.00
23	62,000 lbs. ....	\$ 804.00 .....	\$ 894.00
24	64,000 lbs. ....	\$ 822.00 .....	\$ 912.00
25	66,000 lbs. ....	\$ 915.00 .....	\$ 1,005.00
26	68,000 lbs. ....	\$ 954.00 .....	\$ 1,044.00
27	70,000 lbs. ....	\$ 1,027.00 .....	\$ 1,117.00
28	72,000 lbs. ....	\$ 1,098.00 .....	\$ 1,188.00
29	74,000 lbs. ....	\$ 1,193.00 .....	\$ 1,283.00
30	76,000 lbs. ....	\$ 1,289.00 .....	\$ 1,379.00
31	78,000 lbs. ....	\$ 1,407.00 .....	\$ 1,497.00
32	80,000 lbs. ....	\$ 1,518.00 .....	\$ 1,608.00
33	82,000 lbs. ....	\$ 1,623.00 .....	\$ 1,713.00
34	84,000 lbs. ....	\$ 1,728.00 .....	\$ 1,818.00
35	86,000 lbs. ....	\$ 1,833.00 .....	\$ 1,923.00
36	88,000 lbs. ....	\$ 1,938.00 .....	\$ 2,028.00
37	90,000 lbs. ....	\$ 2,043.00 .....	\$ 2,133.00
38	92,000 lbs. ....	\$ 2,148.00 .....	\$ 2,238.00
39	94,000 lbs. ....	\$ 2,253.00 .....	\$ 2,343.00
40	96,000 lbs. ....	\$ 2,358.00 .....	\$ 2,448.00
41	98,000 lbs. ....	\$ 2,463.00 .....	\$ 2,553.00
42	100,000 lbs. ....	\$ 2,568.00 .....	\$ 2,658.00
43	102,000 lbs. ....	\$ 2,673.00 .....	\$ 2,763.00
44	104,000 lbs. ....	\$ 2,778.00 .....	\$ 2,868.00
45	105,500 lbs. ....	\$ 2,883.00 .....	\$ 2,973.00

1 Schedule A applies to vehicles either used exclusively for hauling  
2 logs or that do not tow trailers. Schedule B applies to vehicles that  
3 tow trailers and are not covered under Schedule A.

4 (2) Every truck, motor truck, truck tractor, and tractor exceeding  
5 6,000 pounds empty scale weight registered under chapter 46.16, 46.87,  
6 or 46.88 RCW shall be licensed for not less than one hundred fifty  
7 percent of its empty weight unless the amount would be in excess of the  
8 legal limits prescribed for such a vehicle in RCW 46.44.041 or  
9 46.44.042, in which event the vehicle shall be licensed for the maximum  
10 weight authorized for such a vehicle or unless the vehicle is used only  
11 for the purpose of transporting any well drilling machine, air  
12 compressor, rock crusher, conveyor, hoist, donkey engine, cook house,  
13 tool house, bunk house, or similar machine or structure attached to or  
14 made a part of such vehicle.

15 (3)(a) Beginning with all motor vehicle registrations that are due  
16 or become due on October 1, 2002, there will be paid and collected  
17 annually a twenty-percent surcharge on the gross weight portion of the  
18 combined licensing fees in effect January 1, 2002.

19 (b) Beginning with all motor vehicle registrations that are due or  
20 become due on October 1, 2003, and thereafter, there will be paid and  
21 collected annually a forty-percent surcharge on the gross weight  
22 portion of the combined licensing fees in effect January 1, 2002.

23 (4) The following provisions apply when increasing gross or  
24 combined gross weight for a vehicle licensed under this section:

25 (a) The new license fee will be one-twelfth of the fee listed above  
26 for the new gross weight, multiplied by the number of months remaining  
27 in the period for which licensing fees have been paid, including the  
28 month in which the new gross weight is effective.

29 (b) Upon surrender of the current certificate of registration or  
30 cab card, the new licensing fees due shall be reduced by the amount of  
31 the licensing fees previously paid for the same period for which new  
32 fees are being charged.

33 ~~((+2))~~ (5) The proceeds from the fees collected under ~~((subsection~~  
34 ~~(1) of))~~ this section shall be distributed in accordance with RCW  
35 46.68.035.

36 **Sec. 204.** RCW 46.68.035 and 2000 2nd sp.s. c 4 s 8 are each  
37 amended to read as follows:

1 All proceeds from combined vehicle licensing fees received by the  
2 director for vehicles licensed under RCW 46.16.070 and 46.16.085 shall  
3 be forwarded to the state treasurer to be distributed into accounts  
4 according to the following method:

5 (1) The sum of two dollars for each vehicle shall be deposited into  
6 the multimodal transportation account, except that for each vehicle  
7 registered by a county auditor or agent to a county auditor pursuant to  
8 RCW 46.01.140, the sum of two dollars shall be credited to the current  
9 county expense fund.

10 (2) The proceeds from the surcharge collected under RCW  
11 46.16.070(3) must be deposited into the motor vehicle fund.

12 (3) All fees collected under RCW 46.16.070(1) for motor homes, less  
13 the distribution required under subsection (1) of this section, must be  
14 deposited into the motor vehicle fund.

15 (4) The remainder shall be distributed as follows:

16 (a) 23.677 percent shall be deposited into the state patrol highway  
17 account of the motor vehicle fund;

18 (b) 1.521 percent shall be deposited into the Puget Sound ferry  
19 operations account of the motor vehicle fund; and

20 (c) The remaining proceeds shall be deposited into the motor  
21 vehicle fund.

22 **Sec. 205.** RCW 46.16.071 and 1996 c 315 s 4 are each amended to  
23 read as follows:

24 (1) In addition to the fees set forth in RCW 46.16.070, there shall  
25 be paid and collected annually upon registration, a fee of one dollar  
26 for each motor home, truck, motor truck, truck tractor, road tractor,  
27 tractor, bus, auto stage, or for hire vehicle with seating capacity of  
28 more than six, notwithstanding the provisions of RCW 46.16.070.

29 (2) In addition to the fees set forth in RCW 46.16.085, there shall  
30 be paid and collected annually upon registration, a fee of one dollar  
31 for each trailer, semitrailer, and pole trailer, notwithstanding the  
32 provisions of RCW 46.16.085.

33 (3) The proceeds from the fees collected under subsections (1) and  
34 (2) of this section shall be deposited into the highway safety fund,  
35 except that for each vehicle registered by a county auditor or agent to  
36 a county auditor under RCW 46.01.140, the proceeds shall be credited to  
37 the current county expense fund.

PART III - FUEL TAX

**Sec. 301.** RCW 82.36.025 and 1999 c 269 s 16 and 1999 c 94 s 29 are each reenacted and amended to read as follows:

(1) A motor vehicle fuel tax rate of twenty-three cents per gallon (~~shall apply~~) applies to the sale, distribution, or use of motor vehicle fuel.

(2) Beginning October 1, 2002, an additional and cumulative motor fuel tax rate of three cents per gallon applies to the sale, distribution, or use of motor vehicle fuel.

(3) Beginning October 1, 2003, an additional and cumulative motor vehicle fuel tax rate of three cents per gallon applies to the sale, distribution, or use of motor vehicle fuel.

(4) Beginning October 1, 2004, an additional and cumulative motor vehicle fuel tax rate of three cents per gallon applies to the sale, distribution, or use of motor vehicle fuel.

**Sec. 302.** RCW 82.38.030 and 2001 c 270 s 6 are each amended to read as follows:

(1) There is hereby levied and imposed upon special fuel users a tax at the rate (~~computed in the manner provided in RCW 82.36.025 on each~~) of twenty-three cents per gallon of special fuel, or each one hundred cubic feet of compressed natural gas, measured at standard pressure and temperature.

(2) Beginning October 1, 2002, an additional and cumulative tax rate of six cents per gallon of special fuel, or each one hundred cubic feet of compressed natural gas, measured at standard pressure and temperature shall be imposed on special fuel users.

(3) Beginning October 1, 2003, an additional and cumulative special fuel tax rate of three cents per gallon of special fuel, or each one hundred cubic feet of compressed natural gas, measured at standard pressure and temperature shall be imposed on special fuel users.

(4) Beginning October 1, 2004, an additional and cumulative special fuel tax rate of three cents per gallon of special fuel, or each one hundred cubic feet of compressed natural gas, measured at standard pressure and temperature shall be imposed on special fuel users.

(5) The tax is imposed (~~by subsection (1) of this section is imposed~~) when:

1 (a) Special fuel is removed in this state from a terminal if the  
2 special fuel is removed at the rack unless the removal is to a licensed  
3 exporter for direct delivery to a destination outside of the state, or  
4 the removal is to a special fuel distributor for direct delivery to an  
5 international fuel tax agreement licensee under RCW 82.38.320;

6 (b) Special fuel is removed in this state from a refinery if either  
7 of the following applies:

8 (i) The removal is by bulk transfer and the refiner or the owner of  
9 the special fuel immediately before the removal is not a licensee; or

10 (ii) The removal is at the refinery rack unless the removal is to  
11 a licensed exporter for direct delivery to a destination outside of the  
12 state, or the removal is to a special fuel distributor for direct  
13 delivery to an international fuel tax agreement licensee under RCW  
14 82.38.320;

15 (c) Special fuel enters into this state for sale, consumption, use,  
16 or storage if either of the following applies:

17 (i) The entry is by bulk transfer and the importer is not a  
18 licensee; or

19 (ii) The entry is not by bulk transfer;

20 (d) Special fuel is sold or removed in this state to an unlicensed  
21 entity unless there was a prior taxable removal, entry, or sale of the  
22 special fuel;

23 (e) Blended special fuel is removed or sold in this state by the  
24 blender of the fuel. The number of gallons of blended special fuel  
25 subject to tax is the difference between the total number of gallons of  
26 blended special fuel removed or sold and the number of gallons of  
27 previously taxed special fuel used to produce the blended special fuel;

28 (f) Dyed special fuel is used on a highway, as authorized by the  
29 internal revenue code, unless the use is exempt from the special fuel  
30 tax;

31 (g) Special fuel purchased by an international fuel tax agreement  
32 licensee under RCW 82.38.320 is used on a highway; and

33 (h) Special fuel is sold by a licensed special fuel supplier to a  
34 special fuel distributor, special fuel importer, or special fuel  
35 blender and the special fuel is not removed from the bulk transfer-  
36 terminal system.

37 ~~((+3+))~~ (6) The tax imposed by this chapter, if required to be  
38 collected by the licensee, is held in trust by the licensee until paid  
39 to the department, and a licensee who appropriates or converts the tax

1 collected to his or her own use or to any use other than the payment of  
2 the tax to the extent that the money required to be collected is not  
3 available for payment on the due date as prescribed in this chapter is  
4 guilty of a felony, or gross misdemeanor in accordance with the theft  
5 and anticipatory provisions of Title 9A RCW. A person, partnership,  
6 corporation, or corporate officer who fails to collect the tax imposed  
7 by this section, or who has collected the tax and fails to pay it to  
8 the department in the manner prescribed by this chapter, is personally  
9 liable to the state for the amount of the tax.

10 **Sec. 303.** RCW 46.68.090 and 1999 c 269 s 2 and 1999 c 94 s 6 are  
11 each reenacted and amended to read as follows:

12 (1) All moneys that have accrued or may accrue to the motor vehicle  
13 fund from the motor vehicle fuel tax and special fuel tax shall be  
14 first expended for purposes enumerated in (a) and (b) of this  
15 subsection. The remaining net tax amount shall be distributed monthly  
16 by the state treasurer in ~~((the proportions set forth in (c) through~~  
17 ~~(+)))~~ accordance with subsections (2) and (3) of this ~~((subsection))~~  
18 section.

19 (a) For payment of refunds of motor vehicle fuel tax and special  
20 fuel tax that has been paid and is refundable as provided by law;

21 (b) For payment of amounts to be expended pursuant to  
22 appropriations for the administrative expenses of the offices of state  
23 treasurer, state auditor, and the department of licensing of the state  
24 of Washington in the administration of the motor vehicle fuel tax and  
25 the special fuel tax, which sums shall be distributed monthly~~((+))~~.

26 (2) All of the remaining net tax amount collected under RCW  
27 82.36.025(1) and 82.38.030(1) shall be distributed as set forth in (a)  
28 through (j) of this subsection.

29 ~~((+e))~~ (a) For distribution to the motor vehicle fund an amount  
30 equal to 44.387 percent of the net tax amount collected under RCW  
31 82.36.025(1) and 82.38.030(1) to be expended for highway purposes of  
32 the state as defined in RCW 46.68.130;

33 ~~((+d))~~ (b) For distribution to the special category C account,  
34 hereby created in the motor vehicle fund, an amount equal to 3.2609  
35 percent of the net tax amount collected under RCW 82.36.025(1) and  
36 82.38.030(1) to be expended for special category C projects. Special  
37 category C projects are category C projects that, due to high cost  
38 only, will require bond financing to complete construction.

1 The following criteria, listed in order of priority, shall be used  
2 in determining which special category C projects have the highest  
3 priority:

4 (i) Accident experience;

5 (ii) Fatal accident experience;

6 (iii) Capacity to move people and goods safely and at reasonable  
7 speeds without undue congestion; and

8 (iv) Continuity of development of the highway transportation  
9 network.

10 Moneys deposited in the special category C account in the motor  
11 vehicle fund may be used for payment of debt service on bonds the  
12 proceeds of which are used to finance special category C projects under  
13 this subsection ~~((1)(d))~~ (2)(b);

14 ~~((e))~~ (c) For distribution to the Puget Sound ferry operations  
15 account in the motor vehicle fund an amount equal to 2.3283 percent of  
16 the net tax amount collected under RCW 82.36.025(1) and 82.38.030(1);

17 ~~((f))~~ (d) For distribution to the Puget Sound capital  
18 construction account in the motor vehicle fund an amount equal to  
19 2.3726 percent of the net tax amount collected under RCW 82.36.025(1)  
20 and 82.38.030(1);

21 ~~((g))~~ (e) For distribution to the urban arterial trust account in  
22 the motor vehicle fund an amount equal to 7.5597 percent of the net tax  
23 amount collected under RCW 82.36.025(1) and 82.38.030(1);

24 ~~((h))~~ (f) For distribution to the transportation improvement  
25 account in the motor vehicle fund an amount equal to 5.6739 percent of  
26 the net tax amount collected under RCW 82.36.025(1) and 82.38.030(1)  
27 and expended in accordance with RCW 47.26.086;

28 ~~((i))~~ (g) For distribution to the cities and towns from the motor  
29 vehicle fund an amount equal to 10.6961 percent of the net tax amount  
30 collected under RCW 82.36.025(1) and 82.38.030(1) in accordance with  
31 RCW 46.68.110;

32 ~~((j))~~ (h) For distribution to the counties from the motor vehicle  
33 fund an amount equal to 19.2287 percent of the net tax amount collected  
34 under RCW 82.36.025(1) and 82.38.030(1): (i) Out of which there shall  
35 be distributed from time to time, as directed by the department of  
36 transportation, those sums as may be necessary to carry out the  
37 provisions of RCW 47.56.725; and (ii) less any amounts appropriated to  
38 the county road administration board to implement the provisions of RCW  
39 47.56.725(4), with the balance of such county share to be distributed

1 monthly as the same accrues for distribution in accordance with RCW  
2 46.68.120;

3 ~~((k))~~ (i) For distribution to the county arterial preservation  
4 account, hereby created in the motor vehicle fund an amount equal to  
5 1.9565 percent of the net tax amount collected under RCW 82.36.025(1)  
6 and 82.38.030(1). These funds shall be distributed by the county road  
7 administration board to counties in proportions corresponding to the  
8 number of paved arterial lane miles in the unincorporated area of each  
9 county and shall be used for improvements to sustain the structural,  
10 safety, and operational integrity of county arterials. The county road  
11 administration board shall adopt reasonable rules and develop policies  
12 to implement this program and to assure that a pavement management  
13 system is used;

14 ~~((l))~~ (j) For distribution to the rural arterial trust account in  
15 the motor vehicle fund an amount equal to 2.5363 percent of the net tax  
16 amount collected under RCW 82.36.025(1) and 82.38.030(1) and expended  
17 in accordance with RCW 36.79.020.

18 ~~((2))~~ (3) 100 percent of the net tax amount collected under RCW  
19 82.36.025 (2), (3), and (4) and 82.38.030 (2), (3), and (4) shall be  
20 distributed to the motor vehicle fund.

21 (4) Nothing in this section or in RCW 46.68.130 may be construed so  
22 as to violate any terms or conditions contained in any highway  
23 construction bond issues now or hereafter authorized by statute and  
24 whose payment is by such statute pledged to be paid from any excise  
25 taxes on motor vehicle fuel and special fuels.

26 **Sec. 304.** RCW 82.38.035 and 2001 c 270 s 7 are each amended to  
27 read as follows:

28 (1) A licensed supplier shall remit tax on special fuel to the  
29 department as provided in RCW 82.38.030~~((2))~~ (5)(a). On a two-party  
30 exchange, or buy-sell agreement between two licensed suppliers, the  
31 receiving exchange partner or buyer shall remit the tax.

32 (2) A refiner shall remit tax to the department on special fuel  
33 removed from a refinery as provided in RCW 82.38.030~~((2))~~ (5)(b).

34 (3) An importer shall remit tax to the department on special fuel  
35 imported into this state as provided in RCW 82.38.030~~((2))~~ (5)(c).

36 (4) A blender shall remit tax to the department on the removal or  
37 sale of blended special fuel as provided in RCW 82.38.030~~((2))~~  
38 (5)(e).

1 (5) A dyed special fuel user shall remit tax to the department on  
2 the use of dyed special fuel as provided in RCW 82.38.030(~~((+2))~~)  
3 (5)(f).

4 **Sec. 305.** RCW 82.38.045 and 1998 c 176 s 54 are each amended to  
5 read as follows:

6 A terminal operator is jointly and severally liable for remitting  
7 the tax imposed under RCW 82.38.030(~~((+1))~~) if, at the time of removal:

8 (1) The position holder with respect to the special fuel is a  
9 person other than the terminal operator and is not a licensee;

10 (2) The terminal operator is not a licensee;

11 (3) The position holder has an expired internal revenue service  
12 notification certificate issued under chapter 26, C.F.R. Part 48; or

13 (4) The terminal operator had reason to believe that information on  
14 the notification certificate was false.

15 **Sec. 306.** RCW 82.38.047 and 1998 c 176 s 55 are each amended to  
16 read as follows:

17 A terminal operator is jointly and severally liable for remitting  
18 the tax imposed under RCW 82.38.030(~~((+1))~~) if, in connection with the  
19 removal of special fuel that is not dyed or marked in accordance with  
20 internal revenue service requirements, the terminal operator provides  
21 a person with a bill of lading, shipping paper, or similar document  
22 indicating that the special fuel is dyed or marked in accordance with  
23 internal revenue service requirements.

24 **Sec. 307.** RCW 82.38.075 and 1983 c 212 s 1 are each amended to  
25 read as follows:

26 In order to encourage the use of nonpolluting fuels, an annual  
27 license fee in lieu of the tax imposed by RCW 82.38.030 shall be  
28 imposed upon the use of natural gas as defined in this chapter or on  
29 liquified petroleum gas, commonly called propane, which is used in any  
30 motor vehicle, as defined in RCW 46.04.320, which shall be based upon  
31 the following schedule as adjusted by the formula set out below:

32	VEHICLE TONNAGE (GVW)	FEE
33	0 - 6,000	\$ 45
34	6,001 - 10,000	\$ 45
35	10,001 - 18,000	\$ 80
36	18,001 - 28,000	\$110

1	28,001 - 36,000	\$150
2	36,001 and above	\$250

3 To determine the actual annual license fee imposed by this section  
4 for a registration year, the appropriate dollar amount set out in the  
5 above schedule shall be multiplied by the ((motor vehicle)) special  
6 fuel tax rate in cents per gallon as established by RCW ((82.36.025))  
7 82.38.030 effective on July 1st of the preceding calendar year and the  
8 product thereof shall be divided by 12 cents.

9 The department of licensing, in addition to the foregoing fee,  
10 shall charge a further fee of five dollars as a handling charge for  
11 each license issued.

12 The director of licensing shall be authorized to prorate the  
13 vehicle tonnage fee so that the annual license required by this section  
14 will correspond with the staggered vehicle licensing system.

15 A decal or other identifying device issued upon payment of these  
16 annual fees shall be displayed as prescribed by the department as  
17 authority to purchase this fuel.

18 Persons selling or dispensing natural gas or propane may not sell  
19 or dispense this fuel for their own use or the use of others into tanks  
20 of vehicles powered by this fuel which do not display a valid decal or  
21 other identifying device as provided in this section.

22 Vehicles registered in jurisdictions outside the state of  
23 Washington are exempt from this section.

24 Any person selling or dispensing natural gas or propane into the  
25 tank of a motor vehicle powered by this fuel, except as prescribed in  
26 this chapter, is subject to the penalty provisions of this chapter.

27 **Sec. 308.** RCW 46.09.170 and 1995 c 166 s 9 are each amended to  
28 read as follows:

29 (1) From time to time, but at least once each year, the state  
30 treasurer shall refund from the motor vehicle fund one percent of the  
31 motor vehicle fuel tax revenues collected under chapter 82.36 RCW,  
32 based on the tax rate in effect January 1, ((1990)) 2001, less proper  
33 deductions for refunds and costs of collection as provided in RCW  
34 46.68.090. The treasurer shall place these funds in the general fund  
35 as follows:

36 (a) Forty percent shall be credited to the ORV and nonhighway  
37 vehicle account and administered by the department of natural resources  
38 solely for planning, maintenance, and management of ORV recreation

1 facilities, nonhighway roads, and nonhighway road recreation  
2 facilities. The funds under this subsection shall be expended in  
3 accordance with the following limitations:

4 (i) Not more than five percent may be expended for information  
5 programs under this chapter;

6 (ii) Not less than ten percent and not more than fifty percent may  
7 be expended for ORV recreation facilities;

8 (iii) Not more than twenty-five percent may be expended for  
9 maintenance of nonhighway roads;

10 (iv) Not more than fifty percent may be expended for nonhighway  
11 road recreation facilities;

12 (v) Ten percent shall be transferred to the interagency committee  
13 for outdoor recreation for grants to law enforcement agencies in those  
14 counties where the department of natural resources maintains ORV  
15 facilities. This amount is in addition to those distributions made by  
16 the interagency committee for outdoor recreation under (d)(i) of this  
17 subsection;

18 (b) Three and one-half percent shall be credited to the ORV and  
19 nonhighway vehicle account and administered by the department of fish  
20 and wildlife solely for the acquisition, planning, development,  
21 maintenance, and management of nonhighway roads and recreation  
22 facilities;

23 (c) Two percent shall be credited to the ORV and nonhighway vehicle  
24 account and administered by the parks and recreation commission solely  
25 for the maintenance and management of ORV use areas and facilities; and

26 (d) Fifty-four and one-half percent, together with the funds  
27 received by the interagency committee for outdoor recreation under RCW  
28 46.09.110, shall be credited to the nonhighway and off-road vehicle  
29 activities program account to be administered by the committee for  
30 planning, acquisition, development, maintenance, and management of ORV  
31 recreation facilities and nonhighway road recreation facilities; ORV  
32 user education and information; and ORV law enforcement programs. The  
33 expenditures in this subsection (1)(d) shall be calculated on the motor  
34 vehicle fuel tax in effect January 1, 1990, until this subsection  
35 (1)(d) is amended to reflect the findings of the recreational fuel use  
36 study provided in section 346, chapter 8, Laws of 2001 2nd sp. sess.  
37 The funds under this subsection shall be expended in accordance with  
38 the following limitations:

1 (i) Not more than twenty percent may be expended for ORV education,  
2 information, and law enforcement programs under this chapter;

3 (ii) Not less than an amount equal to the funds received by the  
4 interagency committee for outdoor recreation under RCW 46.09.110 and  
5 not more than sixty percent may be expended for ORV recreation  
6 facilities;

7 (iii) Not more than twenty percent may be expended for nonhighway  
8 road recreation facilities.

9 (2) On a yearly basis an agency may not, except as provided in RCW  
10 46.09.110, expend more than ten percent of the funds it receives under  
11 this chapter for general administration expenses incurred in carrying  
12 out this chapter.

13 **Sec. 309.** RCW 46.10.170 and 1994 c 262 s 4 are each amended to  
14 read as follows:

15 From time to time, but at least once each four years, the  
16 department shall determine the amount of moneys paid to it as motor  
17 vehicle fuel tax that is tax on snowmobile fuel. Such determination  
18 shall use one hundred thirty-five gallons as the average yearly fuel  
19 usage per snowmobile, the number of registered snowmobiles during the  
20 calendar year under determination, and the fuel tax rate in effect  
21 January 1, (~~1990~~) 2001.

22 **Sec. 310.** RCW 79A.25.070 and 2000 c 11 s 73 are each amended to  
23 read as follows:

24 Upon expiration of the time limited by RCW 82.36.330 for claiming  
25 of refunds of tax on marine fuel, the state of Washington shall succeed  
26 to the right to such refunds. The director of licensing, after taking  
27 into account past and anticipated claims for refunds from and deposits  
28 to the marine fuel tax refund account and the costs of carrying out the  
29 provisions of RCW 79A.25.030, shall request the state treasurer to  
30 transfer monthly from the marine fuel tax refund account an amount  
31 equal to the proportion of the moneys in the account representing the  
32 motor vehicle fuel tax rate under RCW 82.36.025 in effect on January 1,  
33 (~~1990~~) 2001, to the recreation resource account and the remainder to  
34 the motor vehicle fund.

35 **PART IV - SALES AND USE TAXES**

1       **Sec. 401.** RCW 82.08.020 and 2000 2nd sp.s. c 4 s 1 are each  
2 amended to read as follows:

3       (1) There is levied and there shall be collected a tax on each  
4 retail sale in this state equal to six and five-tenths percent of the  
5 selling price.

6       (2) There is levied and there shall be collected an additional tax  
7 on each retail car rental, regardless of whether the vehicle is  
8 licensed in this state, equal to five and nine-tenths percent of the  
9 selling price. The revenue collected under this subsection shall be  
10 deposited in the multimodal transportation account created in RCW  
11 47.66.070.

12       (3) Beginning October 1, 2002, there is levied and collected an  
13 additional tax of one percent of the selling price on each retail sale  
14 of a motor vehicle in this state, other than retail car rentals taxed  
15 under subsection (2) of this section.

16       (4) For purposes of subsection (3) of this section, "motor vehicle"  
17 has the meaning provided in RCW 46.04.320, but does not include farm  
18 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,  
19 off-road and nonhighway vehicles as defined in RCW 46.09.020, and  
20 snowmobiles as defined in RCW 46.10.010.

21       (5) The revenue collected under subsection (3) of this section must  
22 be deposited into the multimodal transportation account under RCW  
23 47.66.070.

24       (6) The taxes imposed under this chapter shall apply to successive  
25 retail sales of the same property.

26       (~~(4)~~) (7) The rates provided in this section apply to taxes  
27 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

28       **Sec. 402.** RCW 82.12.020 and 1999 c 358 s 9 are each amended to  
29 read as follows:

30       (1) There is hereby levied and there shall be collected from every  
31 person in this state a tax or excise for the privilege of using within  
32 this state as a consumer: (a) Any article of tangible personal  
33 property purchased at retail, or acquired by lease, gift, repossession,  
34 or bailment, or extracted or produced or manufactured by the person so  
35 using the same, or otherwise furnished to a person engaged in any  
36 business taxable under RCW 82.04.280 (2) or (7); or (b) any canned  
37 software, regardless of the method of delivery, but excluding canned

1 software that is either provided free of charge or is provided for  
2 temporary use in viewing information, or both.

3 (2) This tax shall apply to the use of every service defined as a  
4 retail sale in RCW 82.04.050(3)(a) and the use of every article of  
5 tangible personal property, including property acquired at a casual or  
6 isolated sale, and including byproducts used by the manufacturer  
7 thereof, except as hereinafter provided, irrespective of whether the  
8 article or similar articles are manufactured or are available for  
9 purchase within this state.

10 (3) Except as provided in RCW 82.12.0252, payment by one purchaser  
11 or user of tangible personal property or service of the tax imposed by  
12 chapter 82.08 or 82.12 RCW shall not have the effect of exempting any  
13 other purchaser or user of the same property or service from the taxes  
14 imposed by such chapters.

15 (4) The tax shall be levied and collected in an amount equal to the  
16 value of the article used by the taxpayer multiplied by the rates in  
17 effect for the retail sales tax under RCW 82.08.020.

18 **Sec. 403.** RCW 82.12.045 and 1996 c 149 s 19 are each amended to  
19 read as follows:

20 (1) In the collection of the use tax on motor vehicles, the  
21 department of revenue may designate the county auditors of the several  
22 counties of the state as its collecting agents. Upon such designation,  
23 it shall be the duty of each county auditor to collect the tax at the  
24 time an applicant applies for the registration of, and transfer of  
25 title to, the motor vehicle, except in the following instances:

26 (a) Where the applicant exhibits a dealer's report of sale showing  
27 that the retail sales tax has been collected by the dealer;

28 (b) Where the application is for the renewal of registration;

29 (c) Where the applicant presents a written statement signed by the  
30 department of revenue, or its duly authorized agent showing that no use  
31 tax is legally due; or

32 (d) Where the applicant presents satisfactory evidence showing that  
33 the retail sales tax or the use tax has been paid by ~~((him))~~ the  
34 applicant on the vehicle in question.

35 (2) The term "motor vehicle," as used in this section means and  
36 includes all motor vehicles, trailers and semitrailers used, or of a  
37 type designed primarily to be used, upon the public streets and  
38 highways, for the convenience or pleasure of the owner, or for the

1 conveyance, for hire or otherwise, of persons or property, including  
2 fixed loads, facilities for human habitation, and vehicles carrying  
3 exempt licenses.

4 (3) It shall be the duty of every applicant for registration and  
5 transfer of certificate of title who is subject to payment of tax under  
6 this section to declare upon (~~(his)~~) the application the value of the  
7 vehicle for which application is made, which shall consist of the  
8 consideration paid or contracted to be paid therefor.

9 (4) Each county auditor who acts as agent of the department of  
10 revenue shall at the time of remitting license fee receipts on motor  
11 vehicles subject to the provisions of this section pay over and account  
12 to the state treasurer for all use tax revenue collected under this  
13 section, after first deducting as (~~(his)~~) a collection fee the sum of  
14 two dollars for each motor vehicle upon which the tax has been  
15 collected. All revenue received by the state treasurer under this  
16 section shall be credited to the general fund. The auditor's  
17 collection fee shall be deposited in the county current expense fund.  
18 A duplicate of the county auditor's transmittal report to the state  
19 treasurer shall be forwarded forthwith to the department of revenue.

20 (5) Any applicant who has paid use tax to a county auditor under  
21 this section may apply to the department of revenue for refund thereof  
22 if he or she has reason to believe that such tax was not legally due  
23 and owing. No refund shall be allowed unless application therefor is  
24 received by the department of revenue within the statutory period for  
25 assessment of taxes, penalties, or interest prescribed by RCW  
26 82.32.050(3). Upon receipt of an application for refund the department  
27 of revenue shall consider the same and issue its order either granting  
28 or denying it and if refund is denied the taxpayer shall have the right  
29 of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

30 (6) The provisions of this section shall be construed as cumulative  
31 of other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive,  
32 for the collection of the tax imposed by this chapter. The department  
33 of revenue shall have power to promulgate such rules as may be  
34 necessary to administer the provisions of this section. Any duties  
35 required by this section to be performed by the county auditor may be  
36 performed by the director of licensing but no collection fee shall be  
37 deductible by said director in remitting use tax revenue to the state  
38 treasurer.



1        NEW SECTION.    **Sec. 502.**    Part headings used in this act do not  
2 constitute any part of the law."

3    **ESHB 2969** - S COMM AMD  
4        By Committee on Transportation

5

6        On page 1, line 1 of the title, after "financing;" strike the  
7 remainder of the title and insert "amending RCW 44.40.010, 44.40.013,  
8 44.40.015, 44.40.020, 44.40.025, 44.40.030, 44.40.040, 44.40.070,  
9 44.40.090, 44.40.100, 44.40.140, 44.40.150, 46.16.0621, 46.16.070,  
10 46.68.035, 46.16.071, 82.38.030, 82.38.035, 82.38.045, 82.38.047,  
11 82.38.075, 46.09.170, 46.10.170, 79A.25.070, 82.08.020, 82.12.020, and  
12 82.12.045; reenacting and amending RCW 82.36.025 and 46.68.090; adding  
13 new sections to chapter 44.40 RCW; adding a new section to chapter  
14 46.04 RCW; adding a new section to chapter 43.135 RCW; adding a new  
15 section to chapter 82.32 RCW; and creating a new section."

--- END ---